

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2374 - SB 2343

March 5, 2009

SUMMARY OF BILL: Requires that the Department of Revenue accept requests for revenue and letter rulings which are sent by U.S. mail, facsimile transmissions, and electronic mail.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumption:

- According to the Department of Revenue, the Department currently accepts requests for revenue and letter rulings by U.S. mail, facsimile transmissions, and electronic mail. As a result, there is no fiscal impact to this bill.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is fluid and cursive.

James W. White, Executive Director

/rnc

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